

1 belief, I have personal knowledge of the following facts, and could, and would, competently
2 testify thereto if called as a witness.

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4 2. On August 1, 2022, I telephoned the legal process department at Union, and was
5 informed that an extension had been requested and granted until August 15, 2022 for the
6 production of records.

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8 3. On August 4, 2022, I sent a letter to Union and IRS objecting to the summons and
9 production.

10
11 4. Thereafter I telephoned Union and was informed by Jesse in the legal process
12 department that the matter had been referred to its legal counsel to evaluate the IRS claim that
13 Plaintiffs had no right to object and should not have been notified by Union, in accordance with
14 St. Paul v USA, 996 F.2d 1227 (9th Cir. 1993) – an unpublished opinion.

15
16 5. On August 9, 2022, I telephoned Union and was informed that Union intended to
17 comply with the production on August 15, 2022.

18
19 6. Thereafter, I telephoned and left a message with Agent Barbearo requesting an
20 extension of time for the production.

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22 I declare under penalty of perjury under the laws of the State of California and the United
23 States, that the foregoing is true and correct to the best of my knowledge, information and belief.

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Dated: 10 Aug 22


Paul A. Warner

DECLARATION OF PAUL WARNER IN SUPPORT OF MOTION FOR AN ORDER TO QUASH SERVICE OF
SUMMONS